

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF SIOUX CENTER, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16208401300000</div> <div>Darryl Ten Pas, Finance Director</div> <div>335 1st Ave NW</div> <div>Sioux Center, IA 51250</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,748,374		2,748,374	2,743,676
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,748,374		2,748,374	2,743,676
Delinquent property taxes		0		0	
TIF revenues		1,938,795		1,938,795	1,988,455
Other city taxes		866,013	0	866,013	850,000
Licenses and permits		226,252	0	226,252	196,400
Use of money and property		233,826	450,744	684,570	700,050
Intergovernmental		813,508	0	813,508	764,700
Charges for fees and service		1,183,031	19,857,445	21,040,476	20,107,745
Special assessments		47,923	0	47,923	37,878
Miscellaneous		686,664	232,737	919,401	820,300
Other financing sources		4,709,076	475,873	5,184,949	5,271,181
Total revenues and other sources		13,453,462	21,016,799	34,470,261	33,480,385
Expenditures and Other Financing Uses					
Public safety		1,036,957	0	1,036,957	1,069,307
Public works		1,272,248	0	1,272,248	1,224,693
Health and social services		0	0	0	
Culture and recreation		2,946,583	0	2,946,583	3,096,478
Community and economic development		185,538	0	185,538	192,841
General government		1,210,905	0	1,210,905	1,218,789
Debt service		1,455,096	0	1,455,096	1,458,097
Capital projects		1,516,153	0	1,516,153	1,090,000
Total governmental activities expenditures		9,623,480	0	9,623,480	9,350,205
Business type activities		0	19,727,872	19,727,872	19,084,030
Total ALL expenditures		9,623,480	19,727,872	29,351,352	28,434,235
Other financing uses, including transfers out		4,530,106	654,843	5,184,949	5,271,181
Total ALL expenditures/And other financing uses		14,153,586	20,382,715	34,536,301	33,705,416
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-700,124	634,084	-66,040	-225,031
Beginning fund balance July 1, 2012		2,614,969	38,531,652	41,146,621	41,146,621
Ending fund balance June 30, 2013		1,914,845	39,165,736	41,080,581	40,921,590
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 3,982 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 3,793,125	Other long-term debt		\$ 0
Revenue debt		\$ 3,985,932	Short-term debt		\$ 0
TIF Revenue debt		\$ 7,447,942			
			General obligation debt limit		\$ 20,972,772
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/13/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Paul Clousing		→	712	722-0761	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/06/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,826,881	737,769		183,724			2,748,374			2,748,374	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,826,881	737,769		183,724	0	0	2,748,374		T01	2,748,374	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,826,881	737,769		183,724	0	0	2,748,374			2,748,374	6
7	TIF revenues			1,938,795				1,938,795		T01	1,938,795	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	105,554						105,554		T19	105,554	13
14	Other local option taxes		760,459					760,459		T09	760,459	14
15	TOTAL OTHER CITY TAXES	105,554	760,459	0	0	0	0	866,013	0		866,013	15
16	Section B - LICENSES AND PERMITS	226,252						226,252		T29	226,252	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,630		225	1,796			13,651	96,304	U20	109,955	18
19	Rents and royalties	60,748						60,748	354,440	U40	415,188	19
20	Other miscellaneous use of money and property	159,427						159,427		U20	159,427	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	231,805	0	225	1,796	0	0	233,826	450,744		684,570	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	23,260						23,260		B30	23,260	31
32								0			0	32
33	Total Federal grants and reimbursements	23,260	0	0	0	0	0	23,260	0		23,260	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		674,958					674,958		C46	674,958	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,249				66,899		69,148		C89	69,148	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,249	674,958	0	0	66,899	0	744,106	0		744,106	60
61												61
62	Local grants and reimbursements											62
63	County contributions	32,305						32,305			32,305	63
64	Library service	13,665						13,665		D89	13,665	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Refinancing Refund				172			172		D89	172	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	45,970	0	0	172	0	0	46,142	0		46,142	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	71,479	674,958	0	172	66,899	0	813,508	0		813,508	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,526,332	A91	1,526,332	73
74	Sewer							0	1,068,788	A8Ø	1,068,788	74
75	Electric							0	9,147,357	A92	9,147,357	75
76	Gas							0	7,434,309	A93	7,434,309	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	336,834						336,834		A81	336,834	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water	84,350						84,350		A80	84,350	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	37,744						37,744		A89	37,744	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	724,103						724,103		A61	724,103	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Municipal Mall and Auto Maintenance Revolving Fund							0	680,659		680,659	103
104	TOTAL CHARGES FOR SERVICE	1,183,031	0	0	0	0	0	1,183,031	19,857,445		21,040,476	104
105												105
106	Section F - SPECIAL ASSESSMENTS	47,923						47,923		U01	47,923	106
107	Section G - MISCELLANEOUS											107
108	Contributions	304,588				355,822		660,410	232,737	U99	893,147	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	26,254						26,254		U30	26,254	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	330,842	0	0	0	355,822	0	686,664	232,737		919,401	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF SIOUX CENTER					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,023,767	2,173,186	1,939,020	185,692	422,721	0	8,744,386	20,540,926		29,285,312	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	2,637,164				464,725		3,101,889	150,000		3,251,889	127
128	<i>Internal TIF loans and transfers in</i>	335,417			1,271,770			1,607,187	325,873		1,933,060	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,972,581	0	0	1,271,770	464,725	0	4,709,076	475,873		5,184,949	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,996,348	2,173,186	1,939,020	1,457,462	887,446	0	13,453,462	21,016,799		34,470,261	132
133												133
134	Beginning fund balance July 1, 2012	2,711,856	827,070	0	0	-923,957		2,614,969	38,531,652		41,146,621	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	9,708,204	3,000,256	1,939,020	1,457,462	-36,511	0	16,068,431	59,548,451		75,616,882	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	702,082						702,082		E62	702,082	2
3	Purchase of land and equipment	90,669						90,669		G62	90,669	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	139,872						139,872		E24	139,872	13
14	Purchase of land and equipment	15,211						15,211		G24	15,211	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	7,982						7,982		E32	7,982	16
17	Purchase of land and equipment	80,304						80,304		G32	80,304	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	837						837		E32	837	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,036,957	0	0	0	0	0	1,036,957			1,036,957	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	148,313	126,889					275,202		E44	275,202	42
43	Purchase of land and equipment		14,867					14,867		G44	14,867	43
44	Construction		1,144					1,144		F44	1,144	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	72,399						72,399		E44	72,399	48
49	Traffic control safety — Current operation	11,546						11,546		E44	11,546	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	176,621						176,621		E44	176,621	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	45,214						45,214		E81	45,214	57
58	Purchase of land and equipment		227,460					227,460		G81	227,460	58
59	Airport (if not an enterprise) — Current operation	99,075						99,075		E01	99,075	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	316,771						316,771		E81	316,771	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	11,949						11,949		E89	11,949	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction	20,000						20,000		F89	20,000	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	901,888	370,360	0	0	0	0	1,272,248			1,272,248	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	523,329						523,329		E52	523,329	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	19,021						19,021		E61	19,021	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	667,432						667,432		E61	667,432	127
128	Purchase of land and equipment	131,293						131,293		G61	131,293	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	417,123						417,123		E61	417,123	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,188,385						1,188,385		E61	1,188,385	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,946,583	0	0	0	0	0	2,946,583			2,946,583	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	14,846						14,846		E89	14,846	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	105,363						105,363		E89	105,363	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	51,329						51,329		E29	51,329	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	14,000						14,000		E89	14,000	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	185,538	0	0	0	0	0	185,538			185,538	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	744,877						744,877		E29	744,877	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	112,585						112,585		E23	112,585	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	116,662						116,662		E31	116,662	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction	236,781						236,781		F31	236,781	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,210,905	0	0	0	0	0	1,210,905			1,210,905	176
177	Section G — DEBT SERVICE							0			0	177
178					1,455,096			1,455,096			1,455,096	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,455,096	0	0	1,455,096			1,455,096	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Projects - 16th NE, St Andrews Way, Hwy 75 Widening					742,790		742,790			742,790	184
185	Airport, Event Center, and EMT Building					161,618		161,618			161,618	185
186	Sidewalks and Aerial					611,745		611,745			611,745	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,516,153	0	1,516,153			1,516,153	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,516,153	0	1,516,153			1,516,153	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,281,871	370,360	0	1,455,096	1,516,153	0	9,623,480			9,623,480	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,317,264	E91	1,317,264	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,019,632	E80	1,019,632	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								8,767,471	E92	8,767,471	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								7,396,615	E93	7,396,615	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF SIOUX CENTER					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,016,468	E89	1,016,468	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Auto Maintenance Revolving Fund								210,422		210,422	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								19,727,872		19,727,872	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,281,871	370,360	0	1,455,096	1,516,153	0	9,623,480	19,727,872		29,351,352	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,086,403	1,510,643					2,597,046	654,843		3,251,889	255
256	Internal TIF loans/repayments and transfers out			1,933,060				1,933,060			1,933,060	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,086,403	1,510,643	1,933,060	0	0	0	4,530,106	654,843		5,184,949	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,368,274	1,881,003	1,933,060	1,455,096	1,516,153	0	14,153,586	20,382,715		34,536,301	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		819,232					819,232			819,232	264
265	Committed	236,842						236,842			236,842	265
266	Assigned	151,469				-458,902		-307,433			-307,433	266
267	Unassigned	1,951,619	300,021	5,960	2,366	-1,093,762		1,166,204			1,166,204	267
268	Total Governmental	2,339,930	1,119,253	5,960	2,366	-1,552,664	0	1,914,845			1,914,845	268
269	Proprietary								39,165,736		39,165,736	269
270	Total ending fund balance June 30, 2013	2,339,930	1,119,253	5,960	2,366	-1,552,664	0	1,914,845	39,165,736		41,080,581	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	9,708,204	3,000,256	1,939,020	1,457,462	-36,511	0	16,068,431	59,548,451		75,616,882	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIOUX CENTER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$ \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

3,288,442

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,625,000	29U \$ 276,343	39U \$ 315,171	49U \$ 306,924	49U \$ 42,095	49U \$ 3,237,152	49U \$	I91 \$ 80,113
2. Sewer utility	19U 1,063,146	29U 262,733	39U 166,935	49U 199,687	49U 210,476	49U 748,780	49U	I89 34,611
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Centre Mall	19U 1,245,000	29U	39U 270,000	49U	49U 975,000	49U	49U	I89 37,546
Capital Projects	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U 8,534,854	29U 2,165,924	39U 1,193,894	49U 3,286,514	49U 6,220,371	49U	49U	I89 261,202
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	14,468,000	2,705,000	1,946,000	3,793,125	7,447,942	3,985,932	0	413,472

B. Short-term debt

Outstanding as of JULY 1, 2012

61V \$

Outstanding as of JUNE 30, 2013

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$		9,605,631	9,605,631
	REMARKS				

FORM F-66(IA-2) (5-8-2013)

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